IRIS BUSINESS RULE TAX YEAR 2025

This document lists Submission 3 business rules version 2025 v1.2

12/11/25 UPDATES

Rule Number	Business Rule Text	Error Category	Severity	Status
FS3H002	'ProRataBasisInd' in 'Submission3Header' must equal 'ProRataBasisInd' on every 'Form1042SDetail' in the submission.	Data Mismatch	Reject	Active
FS3H003	The value in the Submission3Header 'TotalReportedRcpntFormCnt' must equal the total count of forms within the submission.	Incorrect Data	Reject	Active
FS3H006	'RecordId' must not be a duplicate of another 'RecordId' within the same submission.	Incorrect Data	Reject	Active
FS3H007	'FormId' must be unique in the submission.	Incorrect Data	Reject	Active
S3H001	If 'QIOrWPOrWTRevisingReportingInd' has a value of "1", then 'Chapter3StatusCd' must equal "09", or "11", or "12", or "13", or "35", or "40".	Incorrect Data	Reject	Active
S3H002	'Chapter3StatusCd' must be a valid code.	Data Mismatch	Reject	Active
S3H003	'Chapter4StatusCd' must be a valid code.	Data Mismatch	Reject	Active
S3H004	If 'PersonName' in 'Form1042TIssuerDetail' has a value, then 'TIN' and 'PersonName' in 'Form1042TIssuerDetail' must match the IRS database.	Incorrect Data	Reject	Active
S3H005	If 'BusinessName' in 'Form1042TIssuerDetail' has a value, then 'TIN' and 'BusinessName' in 'Form1042TIssuerDetail' must match the IRS database.	Incorrect Data	Reject	Active
S3H006	If 'TestCd' has a value of "T", then the first three digits of 'TIN' in 'Form1042TIssuerDetail' must be equal to "000".	Incorrect Data	Reject	Active
S3H007	If TCC role is 'Issuer', then 'TIN' in 'Form1042TIssuerDetail' must match 'TIN' in 'TransmitterGrp'.	Incorrect Data	Reject	Active
S3H008	If 'FormTypeCd' is "1042S", then 'Form1042STotalAmtGrp' must be present.	Incorrect Data	Reject	Deleted